

**EXHIBIT B**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROJECT CATEGORY  
BY DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE PERIOD  
SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

**Compensation by Matter**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Compensation<sup>8</sup></b>
1	Asset Analysis and Recovery	0.5	\$245.25
3	Business Operations and Advice	2.4	\$563.40
4	Case Administration	1.9	\$654.75
7	Fee/Employment Applications	28.4	\$7,373.70
8	Fee/Employment Objections	16.0	\$4,516.20
17	PLS Litigation	424.2	\$140,617.60 <sup>9</sup>
18	Litigation (Other)	9.0	\$950.40
19	Government/Regulatory	1.3	\$327.60
23	Meetings of Creditors	0.6	\$294.30
25	Discovery or Rule 2004 Requests	3.6	\$1,413.00
30	For all matters related to the Examiner	0.3	\$71.55
<b>Total Fees Incurred</b>		<b>488.2</b>	<b>\$157,027.75</b>

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<sup>8</sup> All fees listed, unless otherwise indicated, are after application of a 10 percent discount.

<sup>9</sup> In addition to the 10 percent discount, one of the matters in the PLS Litigation Task Code is subject to a fixed fee arrangement.